

AMENDMENT NO. _____

Signature of Sponsor

AMEND Senate Bill No. 2772*

House Bill No. 2471

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

by deleting Sections 1 and 2 in their entirety and by substituting instead the following:

Section 1. Tennessee Code Annotated, Section 67-6-320, is amended by adding the following new language:

(c) There is also exempt from the tax imposed by this chapter disposable medical supplies such as bags, tubing, needles and syringes dispensed by a licensed pharmacist in accordance with an individual prescription written for the use of a human being by a practitioner of the healing arts licensed by the state of Tennessee which are used for the intravenous administration of any prescription drug or medicine and which come into direct contact with the prescription drug or medicine. This exemption applies only to supplies to be used in the treatment of a patient outside of a hospital, skilled nursing facility, or ambulatory surgical treatment center.

Section 2. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following new section:

Notwithstanding any provision of this chapter to the contrary, pharmacies and home health care providers engaged in the business of rendering outpatient health care services to human beings are the consumers or users of all tangible personal property or taxable services purchased for use, consumption, or rental in providing the health care service. The sellers of taxable services or of tangible personal property not otherwise exempt from tax must collect from the pharmacy or home health care provider the appropriate tax, unless the pharmacy or home health care provider is exempt from paying the sales or use tax under Section 67-6-322.

Section 3. This act shall take effect upon becoming law, the public welfare requiring it.